

Questions August 13, 2014

We would like to thank Tax Commissioner Lee Knight and the Tax Commissioner's Office for providing this information.

**Q. What is the Tax Commissioner's Office responsible for?**

A. The mission of the Tax Commissioner's Office is to bill, collect, and disburse all taxes as prescribed by the laws of the State of Georgia and to act as the Motor Vehicle tag and title agent for the State. Union County has one of the highest tax collection rates in the State of Georgia. Their staff is dedicated to collecting all taxes and ensuring the smooth and orderly operation of county government. Sharing the responsibility of improving our community depends on the taxes we all pay as they are disbursed back to you in many different ways.

**Q. What is the billing process for property taxes?**

A. The process for taxing real property begins with the purchase of property. Once a sale is finalized, a deed is recorded with the Clerk of Superior Court's Office at the Union County Courthouse in Blairsville, Georgia. The Tax Assessor's office then assigns a value to the property and an assessment notice is mailed to each individual property owner in May of the following year. The property owner then has a 45 day period to appeal the assigned value. Once the appeal process period has ended, a tax digest is compiled. The tax digest is an official listing of all property owners in the county, the assessed value of the property they own, and the taxes levied on the property. This is the central document of the Tax Commissioner's Office. It is a complete listing of property owners, their street addresses, legal addresses, property locations, exemptions, assessments and taxes due. Once completed, the digest is submitted to the State Department of Revenue for approval

After approval is received, bills are prepared and mailed out. In accordance with Georgia State Law, tax bills are mailed to the owner of record as of January 1st of the tax year being billed. Therefore, a new owner who bought a given property during the year will not receive a bill. **Please Note - Failure to receive a bill does not relieve responsibility of paying taxes due.** The taxpayer then has a period equal to at least 60 days to pay this annual tax bill. If bills are not paid by due date, 1% interest incurs each month on the amount due. After becoming 90 days delinquent a 10% penalty will be added and then the Tax Commissioner's Office may begin tax sale proceedings.

**Q. What happens if a person does not pay their property tax?**

A. Union County real estate and business personal property taxes are due by December 20th. If taxes are not collected on the property, it may be levied upon and ultimately sold. Property tax collected by the local government is used to pay for the support of services provided by the Union County Board of Education, Union County Government, and the State of Georgia.

**Q. If I am unable to pay my taxes, do I have any options?**

A. Yes, you do. Don't just ignore the fact that you owe taxes because, trust me, they will not go away. If you cannot pay, immediately make an appointment to see the Tax Commissioner and make arrangements to make payments. The Tax Commissioner will work with you if you are willing to work with them.

**Q. What if a taxpayer discovers they have paid taxes that they believe were in error or erroneous?**

A. If a taxpayer discovers they have paid taxes that they believe were in error or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the Commissioner's Office within three years after the date of payment. Applications for refunds are available from the Board of Assessors or the Tax Commissioner. Refunds for erroneous paid taxes must be based on "errors of fault" and not on disagreements of value.

**Q. When will property tax bills be mailed this year?**

A. The goal by the county government, school system and Tax Commissioner is to mail the bills by the first or second week in September this year. This will give taxpayers longer in which to prepare to make their payments so that everything does not happen during the Christmas season, when we are already financially stretched. Remember, if you are not able to pay your property taxes, do not ignore them, but contact the Tax Commissioner's office to see if a payment schedule can be worked out. Once tax bills are mailed the Tax Commissioner's Office can then accept full and partial payments on that bill. Taxpayers may also view and pay their property taxes online at [www.uniongatax.com](http://www.uniongatax.com).